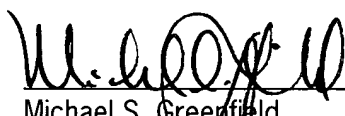


- ☒ Enclosed
- ☐ Not required (Fee paid in prior appeal)
- ☐ Charge to Deposit Account No. 13-2490

4. The Commissioner is hereby authorized to charge any additional fee which may be required, or credit any overpayment to Account No. 13-2490.

Respectfully submitted,

Date: February 22, 2005



Michael S. Greenfield
Registration No.: 37,142

Telephone: 312-913-0001
Facsimile: 312-913-0002

McDonnell Boehnen Hulbert & Berghoff LLP
300 South Wacker Drive
Chicago, IL 60606